

CWIP Activity Manager's Reconciliation Review Checklist

Activity Name: _____

Fiscal Year: _____ Quarter: _____

Preparer's Signature: _____ Date _____

<u>Project Code(s)</u>	<u>Task Code(s)</u>

1. Has a separate reconciliation been prepared for each CWIP activity? ☐Yes ☐No
2. If UDOs or costs have been incurred for your activity, do the project codes (and task codes where appropriate) appear on the latest CBS CWIP Report (CA500D)? ☐Yes ☐No
3. If your answer to 2) was "No", have you notified the NOAA Finance Office's Financial Statements Branch that project/task codes are missing? ☐Yes ☐No
4. If your answer to 2) was "No", have you submitted the necessary adjustment forms to get the project codes and related balances included on the CBS CWIP Report (CA500D)? ☐Yes ☐No
5. Are all CWIP project codes cited on your CWIP Reconciliation, capitalizable? I.e. do they adhere to the ORF and PAC project code structure (see sections 2.2 and 2.3 of the CWIP Policy and Procedures)? ☐Yes ☐No
6. Is the latest CBS CWIP Report (CA500D), and not a prior month's edition, the basis of your reconciliation? Note: at year end, use the CBS Final Close edition (not a preliminary close.) ☐Yes ☐No
7. Is your reconciliation based on the Summary Level balances, for your project codes as stated on the CBS CWIP Report (CA500D)? I.e. are any task codes missing from your totals; the exception being if your project is being tracked by a separate task code. ☐Yes ☐No
8. If an individual task is being reconciled, is the CWIP Activity Manager picking up only the related task code balances from the CBS CWIP Report (CA500D), for comparison purposes and not the entire project code's balances? ☐Yes ☐No

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9. Are all relevant fiscal years, as stated on the CBS CWIP Report (CA500D), for a given project code, included in the totals that you are reconciling? ☐Yes ☐No
10. Have UDOs been excluded from the Uncapitalized Costs? ☐Yes ☐No
11. Are the "adjustment columns" on the template filled in? (The reviewer should not have to guess the target of the adjustment.) ☐Yes ☐No
12. Are adjustments stated at project code level and **not** summarized at the activity level? ☐Yes ☐No
13. Are all adjustments properly identified with a detailed explanation for each adjustment provided? ☐Yes ☐No
14. Does your reconciliation add horizontally, when your adjustments are included? ☐Yes ☐No
15. Are the balances stated on the reconciliation reported in actual dollars; and not truncated to hundreds (00's), thousands (000's), or millions (000,000's)? ☐Yes ☐No
16. Is there a negative Uncapitalized Cost column balance at the **summary level** of the CBS CWIP Report (CA500D) for any of your project codes? Or, at the task code level, if the project is being tracked by task code? ☐Yes ☐No
17. If the answer to 16), was **Yes**, have you submitted one or more cost adjustments via a CBS Document Level Adjustment Form to increase the Accrued Costs column of the CBS CWIP Report (CA500D) to equal the Capitalized Cost column, of that Report, for that project code? Or, where appropriate, submitted a revised NF 37-6? ☐Yes ☐No
18. If your CWIP activity is finished (an NF 37-6 has been processed), is there still a balance other than \$0 in the Uncapitalized Cost Balance column on the CBS CWIP Report (CA500D) for your activity? ☐Yes ☐No
19. If you answered **Yes** to 18), are you waiting for a contract dispute to be resolved or are there additional series/stages, to be capitalized? ☐Yes ☐No
20. If you answered **No** to 18), have you submitted a CBS Cost Adjustment Form to reduce the total Accrued Costs on the CBS CWIP Report (CA500D) to equal the Capitalized Cost Column? ☐Yes ☐No

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21. Have all project codes for which you are responsible that have UDOs or costs, stated on the CBS CWIP Report (CA500D), been captured on your reconciliation for this period?

Note: You are exempt from reconciling, a specific project/task code, if all of the following criteria are met:

- The Project Type is CWIPC or IUSDC, and
- Undelivered Orders (all SGL 48XX SGL Accounts) and budgetary Accounts Payables (only SGL 49X1 SGL Accounts) net to \$0, and
- Uncapitalized Costs (SGL 1720 and/or 1832 SGL Accounts) net to \$0, and
- Costs (all SGL 49XX SGL Accounts, both 49X1 & 49X2) = Capitalized Cost column.

☐ Yes ☐ No

These are the criteria for purging a task from the CWIP Report.

22. Is this CWIP activity included/reflected on the NOAA Finance Office's Financial Statements Branch (FO-FSB) CWIP Activity Database reports and is the data stated on those reports correct for your activity? (i.e. CWIP Activity and Project Managers, Line Office, contact information, project codes, estimated beneficial occupancy date (BOD)/acceptance date, projected total cost.) Verify by going to the FO website.

☐ Yes ☐ No

23. If you answered **No** to 22), have you notified the FO-FSB of the need to update their CWIP Activity Database by completing a "Request to Add or Modify a CWIP Activity" form, which can be found on the FO CWIP website?

☐ Yes ☐ No

Note: If your responses, to any of the questions, made above, need to be elaborated, please do so on a separate sheet. Cite the question number along with the detailed explanation.

If you have questions, please contact the FO-FSB.